

CITY OF GRANTVILLE, GEORGIA
CITY COUNCIL SPECIAL CALLED MEETING AGENDA

MONDAY, AUGUST 21, 2023 AT 6:30 P.M.

**Glanton Municipal Complex, City Council Chambers, 123 Lagrange Street, Grantville, GA
30220**

**PUBLIC HEARING: Proposed Fiscal Year 2024 Budget and Proposed Millage Rate per GA
Taxpayer's Bill of Rights**

Call to Order

Citizen Comment Regarding Agenda Items

Approval of Agenda

**Decision on Resolution No. 2023-18 Setting Annual Millage Rate for Assessment of Property
Taxes**

Citizen Comments

Adjournment

CITY OF GRANTVILLE PUBLIC NOTICE

The City of Grantville Annual Budget will be submitted by the Mayor to the City Council on Monday, July 24, 2023, at 6:30 p.m. at the Glanton Municipal Complex, 123 Lagrange Street, Grantville, Georgia.

The Grantville Fiscal Year 2023-2024 budget and full written text of the proposed Budget Resolution will be available for review in the City Clerk's office at City Hall during regular business hours.

Public Hearings on the proposed Grantville Fiscal Year 2023-2024 Budget and Proposed Millage Rate will take place at the Glanton Municipal Complex, 123 Lagrange Street, Grantville, Georgia on Monday, August 7, 2023 at 9:00 a.m.; Monday, August 14, 2023 at 6:30 p.m.; and at a Special Called Meeting of the City Council to be held on Monday, August 21, 2023 at 6:30 p.m. or thereafter at which time the 2023 Property Tax Millage Rate will be adopted.

The proposed Budget Resolution and full written text will provide a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures. The Budget Resolution will be considered for adoption at the regularly scheduled meeting of the Mayor and City Council on Monday, August 28, 2023, at 6:30 p.m. at the Glanton Municipal Complex, 123 Lagrange Street, Grantville, Georgia.

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The City of Grantville, GA today announces its intentions to increase the 2023 property taxes it will levy this year by 44.22 percent over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessment occurred.

The budget tentatively adopted by the City of Grantville requires a millage rate higher than the rollback millage rate; therefore, before the City of Grantville may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the Public Hearings on this tax increase to be held at the Glanton Municipal Complex, 123 Lagrange Street, Grantville, Georgia 30220 on Monday, August 7, 2023 at 9 a.m.; Monday, August 14, 2023 at 6:30 p.m.; and at a Special Called Meeting of the City Council to be held on Monday, August 21, 2023 at 6:30 p.m.

NOTICE OF PROPERTY TAX INCREASE

The City of Grantville, Georgia has tentatively adopted a 2023 millage rate which will require an increase in property tax by 44.22 percent.

All concerned citizens are invited to the public hearing on the tax increase to be held at the Glanton Municipal Complex, 123 Lagrange Street, Grantville, Georgia 30220 on Monday, August 7, 2023, at 9 a.m. and on Monday, August 14, 2023, at 6:30 p.m.

Time and place of an additional public hearing on this tax increase will be held at the Glanton Municipal Complex, 123 Lagrange Street, Grantville, Georgia 30220 on Monday, August 21, 2023, at 6:30 p.m.

This tentative increase will result in a millage rate of 5.228 mills, an increase of 1.603 mills. Without this tentative increase, the millage rate will be no more than 3.625 mills. The proposed tax increase for a home with a fair market value of \$150,000 is approximately \$80.15 and the proposed tax increase for non-homestead property with a fair market value of \$150,000 is approximately \$96.18.

NOTICE

The City of Grantville, GA does hereby announce that the millage rate will be set at a meeting to be held at the **Glanton Municipal Complex**, 123 Lagrange Street, Grantville, GA on **Monday, August 21, 2023 at 6:30 p.m.** and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2023 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY

CITY OF GRANTVILLE, GA		2018	2019	2020	2021	2022	2023
V A L U E	Real & Personal	52,569,931	53,715,568	64,535,249	72,083,320	84,705,241	106,743,069
	Motor Vehicles	990,140	848,480	711,170	571,200	575,340	540,090
	Mobile Homes	99,505	111,804	107,545	122,363	111,727	110,429
	Timber - 100%	0	0	0	0	8,143	0
	Heavy Duty Equipment	0	0	0	0	0	0
	Gross Digest	53,659,576	54,675,852	65,353,964	72,776,883	85,400,451	107,393,588
	Less Exemptions	1,230,628	1,572,813	1,509,217	1,529,495	2,377,887	3,257,717
	NET DIGEST VALUE	52,428,948	53,103,039	63,844,747	71,247,388	83,022,564	104,135,871
	Gross Maintenance & Operation Millage	16.7633	18.5330	16.5568	16.9581	15.9620	15.6235
	Less Rollback (Local Option Sales Tax)	11.8043	12.5880	11.3288	11.7301	11.4750	10.3955
NET M&O MILLAGE RATE	4.9590	5.9450	5.2280	5.2280	4.4870	5.2280	
TOTAL M&O TAXES LEVIED	\$259,995	\$315,698	\$333,780	\$372,481	\$372,522	\$544,422	
Net Tax \$ Increase	\$55,703	\$18,083	\$38,701	\$41	\$41	\$171,900	
Net Tax % Increase	21.42%	5.73%	11.59%	0.01%	0.01%	46.14%	
TAX							

THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-18 BEFORE THE CITY COUNCIL

A RESOLUTION SETTING AND ADOPTING THE 2023 ANNUAL MILLAGE RATE FOR THE ASSESSMENT OF PROPERTY TAXES IN THE CITY OF GRANTVILLE

WHEREAS, the City of Grantville is required to adopt an annual millage rate for the assessment of property taxes in the City of Grantville; and

WHEREAS, the Mayor and Council have determined that a millage rate increase over and above the rollback millage rate is necessary to meet the City's financial needs for this fiscal year; and

WHEREAS, O.C.G.A. §48-5-32 establishes the procedures for publication of the City's ad valorem tax rate; and

WHEREAS, O.C.G.A. §48-5-32.1 establishes the procedures for the notice and adoption of an increase of the City's ad valorem tax rate above the rollback millage rate; and

WHEREAS, the City of Grantville has met all the requirements set forth in O.C.G.A. §48-5-32 and 45-5-32.1;

NOW, THEREFORE BE IT, AND IT IS HEREBY RESOLVED, by the Mayor and Council of the City of Grantville that the 2023 millage rate is set at 5.228 mills.

RESOLVED in lawfully assembled open session this 21st day of August, 2023.

Richard Proctor, Mayor

ATTEST:

Roberta Higgins, City Clerk